

**NEBRASKA ADMINISTRATIVE CODE**

**TITLE 252, NEBRASKA ADMINISTRATIVE CODE, CHAPTER 2**

**NEBRASKA DEPARTMENT OF MOTOR VEHICLES**

**RULES AND REGULATIONS GOVERNING THE DEPARTMENT  
OF MOTOR VEHICLES= PROCEDURES FOR IMPOSING FEES  
AND TAXES ON MOTOR VEHICLES PURSUANT TO  
NEB. REV. STAT. ' ' 60-3001 THROUGH 60-3008.**

**Issue Date:** December 10, 1998

**Amendment Date:** \_\_\_\_\_

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MOTOR VEHICLES= PROCEDURES FOR IMPOSING FEES AND TAXES  
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MOTOR VEHICLES- PROCEDURES FOR IMPOSING FEES AND TAXES  
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## NEBRASKA ADMINISTRATIVE CODE

Title 252

Nebraska Department of Motor Vehicles

Chapter 2

LAST ISSUE DATE: December 10, 1998.

**001 SCOPE.** These rules and regulations govern the Department of Motor Vehicles= procedures for imposing fees and taxes on motor vehicles pursuant to Neb. Rev. Stat. ' ' 60-3001 through 60-3008. They do not cover the registration fees in Chapter 60, Article 3.

### **002 DEFINITIONS.**

**002.01 Assembled motor vehicle** is a motor vehicle that is materially altered from its construction by the removal, addition or substitution of new or used major component parts. Its make shall be Assembled@, and, except for recreational vehicles and buses, the model year shall be the year in which the motor vehicle was assembled.

**002.02 Bus** shall mean any motor vehicle designed for carrying more than ten (10) passengers and used for the transportation of persons, or any motor vehicle, other than a taxicab, designed and used for the transportation of persons for compensation.

**002.03 County official** means the county treasurer or county official designated pursuant to Neb. Rev. Stat. Section 23-186.

**002.04 Current model year motor vehicle** means a motor vehicle for which the model year as designated by the manufacturer corresponds to the calendar year.

**002.05 Department** means the Nebraska Department of Motor Vehicles.

**002.06 Director** means the Director of the Nebraska Department of Motor Vehicles.

**002.07 Fee** means the fee imposed upon motor vehicles under these rules and regulations.

**002.08 Gross vehicle weight** means the gross vehicle weight rating as reported by the manufacturer.

**002.09 Motor vehicle** means every motor vehicle, trailer, and semitrailer subject to the payment of registration fees or permit fees under the laws of this state and every cabin trailer as defined in Neb. Rev. Stat. Section 60-301 registered for operation upon the highways of this state.

**002.10** **Owner** means the owner who registered the motor vehicles. It may include a lessee of a motor vehicle.

**002.11** **Registration date** means the first day of the first month of the registration period or the date of acquisition, whichever is earlier.

**002.12** **Registration period** means the period from the date of registration pursuant to Neb. Rev. Stat. Section 60-302 to the first day of the month following one (1) year after such date.

**002.13** **Semitrailer** means any motor vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by the towing motor vehicle.

**002.14** **Situs** of a motor vehicle means the tax district where the motor vehicle is stored and kept for the greater portion of the calendar year. For a motor vehicle used or owned by a student, the situs is at the place of residence of the student if different from the place at which he or she is attending school.

**002.15** **Tax** means the tax imposed upon motor vehicles under these rules and regulations; it is imposed in addition to the registration fees provided by Chapter 60, Article 3, and the motor vehicle fee.

**002.16** **Trailer** means any motor vehicle without motive power designed for carrying persons or property and being pulled by a motor vehicle and so constructed that no part of its weight rests upon the towing motor vehicle.

**002.17** **Truck** means a motor vehicle designed, used or maintained primarily for the transportation of property.

**002.18** **Truck-tractor** means any motor vehicle designed and used primarily for drawing other motor vehicles and not so constructed as to carry a load other than a part of the weight of the motor vehicle and load being drawn.

**003** **EXEMPT MOTOR VEHICLES.**

**003.01 Motor Vehicles Exempt From The Tax And The Fee.** Motor vehicle exemptions reflect previous tax law. Exemptions are under the jurisdiction of the Property Tax Division. The following motor vehicles are exempt from the tax and the fees covered in these rules and regulations:

**003.01A Government Motor Vehicles.** Motor vehicles owned by the government and its subdivisions and all motor vehicles exempted from registrations fees in Neb. Rev. Stat. Section 60-335.

**003.01B Disabled Veteran.** One (1) motor vehicle owned and used for his or her personal transportation by a disabled or blind who is an honorably discharged veteran as defined in ' 77-202.23 of the United States Armed Forces and whose disability or blindness is recognized by the United States Department of Veterans Affairs.

**003.01C Indians.** Motor vehicles owned by Indians as defined in 25 U.S.C. 479.

**003.01D Non-resident Military Member.** Motor vehicles owned by a member of the United States Armed Forces serving in this state in compliance with military or naval orders if such person is a resident of a state other than Nebraska.

**003.01E Charitable Organizations.** Motor vehicles owned and used exclusively by an organization or society qualified for a tax exemption provided in subdivision (1)(c) or (d) of Neb. Rev. Stat. Section 77-202.

**003.01F Interstate Trucks.** Trucks, truck-trailers, trailers, semitrailers, or combinations thereof registered under Neb. Rev. Stat. Section 60-305.09.

## **004 TAX AND FEE PROCEDURES.**

**004.01 Fee.** In addition to the registration fees provided by Chapter 60, Article 3, and the tax, a motor vehicle fee is imposed on all motor vehicles registered for operation in this state.

**004.02 County Official Notifies Owner.** The county official shall annually determine both the fee and the tax on each motor vehicle registered in the county. He or she shall mail a notice of the amount of the fee and the tax to the registrant at the address shown upon his or

her registration certificate. The notice shall be printed on a prenumbered statement form and mailed to the registrant on or before the first day of the last month of the registration period.

**004.03 Paid Prior to Registration.** The tax, motor vehicle fee, and registration fee shall be paid to the county official prior to the registration of the motor vehicle.

**005 BASE TAX.** The tax is based upon the manufacturer's suggested retail price, gross vehicle weight, or registered weight. It is unrelated to the actual value of the motor vehicle. The Department will use commercially available electronic information to make the determination.

**005.01 Basis for Base Tax for Passenger Cars, Etc.** The base tax for passenger cars, trucks, motorcycles, utility motor vehicles and vans up to and including seven (7) tons gross vehicle weight is based upon the manufacturer's suggested retail price when the motor vehicle was new.

**005.01A Example:** A current year model stripped van is purchased for the manufacturer's suggested retail price of \$15,000. It is immediately given a complete overhaul into a conversion van with windows, quality stereo and television. This overhaul cost \$10,000 and the value of the motor vehicle is \$25,000. The base tax is based upon the manufacturer's suggested retail price of \$15,000. The base tax is \$180.

**005.01B Example:** A cost-conscious buyer purchases a current year model car from a dealer for \$9,900. The manufacturer's suggested retail price is \$12,000. The base tax is based upon the manufacturer's suggested retail price of \$12,000. The base tax is \$140.

**005.01C Example:** A buyer purchases a current year motor vehicle that has hail damage, but is not a salvage motor vehicle. The motor vehicle has a manufacturer's suggested retail price of \$30,000, but, because of the damage, he pays \$22,000. The base price is based upon the manufacturer's suggested retail price of \$30,000. The base tax is \$500.

**005.02 Base Tax for Passenger Cars, Trucks, Utility Motor Vehicles, and Vans, up to and Including Seven (7) Tons.** The base tax shall be an amount determined using the following table:

Manufacturer's Suggested	Base Tax
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Retail Price -- Value When New --	
Up to \$9,999	\$ 60
\$10,000 to \$11,999	100
\$12,000 to \$13,999	140
\$14,000 to \$15,999	180
\$16,000 to \$17,999	220
\$18,000 to \$19,999	260
\$20,000 to \$21,999	300
\$22,000 to \$23,999	340
\$24,000 to \$25,999	380
\$26,000 to \$27,999	420
\$28,000 to \$29,999	460
\$30,000 to \$31,999	500
\$32,000 to \$33,999	540
\$34,000 to \$35,999	580
\$36,000 to \$37,999	620
\$38,000 to \$39,999	660
\$40,000 to \$41,999	700
\$42,000 to \$43,999	740
\$44,000 to \$45,999	780
\$46,000 to \$47,999	820
\$48,000 to \$49,999	860
\$50,000 to \$51,999	900
\$52,000 to \$53,999	940
\$54,000 to \$55,999	980
\$56,000 to \$57,999	1,020
\$58,000 to \$59,999	1,060
\$60,000 to \$61,999	1,100
\$62,000 to \$63,999	1,140
\$64,000 to \$65,999	1,180
\$66,000 to \$67,999	1,220
\$68,000 to \$69,999	1,260
\$70,000 to \$71,999	1,300
\$72,000 to \$73,999	1,340
\$74,000 to \$75,999	1,380
\$76,000 to \$77,999	1,420
\$78,000 and over	1,460

**005.03** **Base Tax for Motorcycles.** An amount determined using the following table:

Manufacturer=s Suggested Retail Price -- Value When New --	Base Tax
Up to \$3,999	\$ 25
\$4,000 to \$5,999	50
\$6,000 to \$7,999	75
\$8,000 to \$9,999	100
\$10,000 to \$11,999	125
\$12,000 to \$13,999	150
\$14,000 to \$15,999	175
\$16,000 to \$17,999	200
\$18,000 to \$19,999	225
\$20,000 and over	250

**005.04 Assembled Personal Motor Vehicles.** The base tax for assembled passenger cars, trucks, utility motor vehicles and vans is sixty dollars (\$60). The base tax for assembled motorcycles is twenty-five dollars (\$25). The age of the motor vehicle is determined from the date of assembly. Assembled recreational motor vehicles and buses follow the schedule for body type and registered weight. Recreational motor vehicles and buses are presumed for tax purposes (but not titling) to be six (6) years old when assembled.

**005.04A Example:** A Packard enthusiast restores a 1939 Packard Sedan. He or she takes the engine from one 1939 Packard, attaches it to a frame from another and completes the motor vehicle with the body from a third. He or she completes the restoration in 1998. The motor vehicle is titled as a 1998 Assembled motor vehicle and the base tax is \$60.

**005.05 Basis for the Base Tax for Recreational Motor Vehicles, Trucks.** The base tax for trucks is based upon the gross vehicle weight rating as reported by the manufacturer. The base tax for recreational motor vehicles, buses and trailers is based on body type and registration weight.

**005.05A Base Tax for Recreational Motor Vehicles:**

**005.05A1** Cabin trailers, one thousand (1,000) pounds or less -- \$10.

**005.05A2** Cabin trailers, over one thousand (1,000) pounds and less than two thousand (2,000) pounds -- \$25.

**005.05A3** Cabin trailers, two thousand (2,000) pounds and over -- \$40.

**005.05A4** Self-propelled mobile homes, eight thousand (8,000) pounds or less -- \$160.

**005.05A5** Self-propelled mobile homes, over eight thousand (8,000) pounds and less than twelve thousand (12,000) pounds -- \$410.

**005.05A6** Self-propelled mobile homes, twelve thousand (12,000) pounds and over -- \$860.

**005.05B** **Base Tax for Trucks:**

**005.05B1** Trucks -- over seven (7) tons and less than ten (10) tons -- \$360.

**005.05B2** Ten (10) tons and over and less than thirteen (13) tons -- \$560.

**005.05B3** Trucks -- thirteen (13) tons and over and less than sixteen (16) tons -- \$760.

**005.05B4** Trucks -- Sixteen (16) tons and over and less than twenty five (25) tons -- \$960.

**005.05B5** Twenty five (25) tons and over -- \$1,160.

**005.05C** **Base Tax for Buses:** \$360.

**005.05D** **Base Tax for Trailers Other than Semitrailers:** \$10.

**005.05E** **Base Tax for Semitrailers:** \$110.

**005.05F** **Other Motor Vehicles.** All other motor vehicles not listed above -- \$310.

**005.06** **Tax Calculation.** The motor vehicle tax shall be calculated by multiplying the base tax times the fraction which corresponds to the age category of the motor vehicle as shown in the following table:

Year

Fraction

First	1.00
Second	0.90
Third	0.80
Fourth	0.70
Fifth	0.60
Sixth	0.51
Seventh	0.42
Eighth	0.33
Ninth	0.24
Tenth and Eleventh	0.15
Twelfth and Thirteenth	0.07
Fourteenth and older	0.00

**005.07 Current Model Year Motor Vehicles.** Current model year motor vehicles are designated as first-year motor vehicles for purposes of the table.

## **006 EXCEPTIONS TO THE BASE TAX.**

**006.01 Newer than Current Year Motor Vehicles.** When a motor vehicle is registered which is newer than the current model year by the manufacturer's designation, the motor vehicle is subject to the initial tax in the first registration period and ninety-five percent (95%) of the initial tax in the second registration period. The reduction shall apply only if the vehicle is owned or leased by the same person for both registration periods.

**006.01A Example:** In October, 1998, a 1999 passenger car is purchased at a manufacturer's suggested retail price of \$20,000. The base tax is \$300 and the October, 1998, tax is \$300 multiplied by 1.00, or \$300. The tax in October, 1999, is calculated as \$300 multiplied by .95 or \$285. The tax in October, 2000, is calculated as \$300 multiplied by .90 (second year tax) or \$270.

**006.02 Salvage.** When a motor vehicle is registered which is required to have a title branded as previous salvage pursuant to Neb. Rev. Stat. Section 60-130, the tax shall be reduced by twenty-five percent (25%).

## **007 DETERMINATION OF MANUFACTURER'S SUGGESTED RETAIL PRICE AND GROSS VEHICLE WEIGHT.**

**007.01 Value Motor Vehicles.** The Department shall determine the value when new of passenger cars, trucks, utility motor vehicles, and vans, weighing up to and including seven (7) tons. It shall base this determination upon the manufacturer's suggested retail price of the motor vehicle, equipped with standard features, but not including delivery or transportation

costs. It shall use appropriate commercially available electronic information to make the determination.

**007.02 All Makes and Models.** The Department shall make a determination for such makes and models of motor vehicles already manufactured or being manufactured and shall, as new makes and models of motor vehicles become available to Nebraska residents, continue to make such determinations.

**007.03 Value Set by November 15 of the Prior Year.** The Department shall certify such determination to the county official of each county by November 15 of the prior year.

**008 OBJECTION TO DEPARTMENT-S DETERMINATION.**

**008.01 Objections to Certification at the Time of Determination.** Any person or taxing official may file objections within ten (10) days after a determination has been certified by the Department. All objections must state in writing why the determination is incorrect.

**008.02 Objections to the Determination at the Time of Registration.** Any affected person may file an objection to the determination of the Department not more than fifteen (15) days before and not later than thirty (30) days after the registration date. The objection must state in writing why the determination is incorrect.

**008.03 Hearing.** Upon the filing of an objection the Department shall fix a time for a hearing. Any party may introduce evidence in reference to the objections, and the Director shall act upon the objections and make an order. Hearing shall be conducted pursuant to 252 NAC 1, the Rules and Regulations governing hearings to contest the Department of Motor Vehicles= determination of the manufacturer=s suggested retail price of passenger cars, trucks, utility motor vehicles, and vans, weighing up to and including seven (7) tons pursuant to Neb. Rev. Stat. ' 60-3005. The final order by the Director may be appealed in accordance with the Tax Equalization and Review Commission Act. In an appeal to the Tax Equalization and Review Commission, the Department=s determination of the manufacturer=s retail price is presumed correct, and the party challenging the determination shall bear the burden of proving, by a preponderance of the evidence, the correct valuation or weight.

**009 FEE SCHEDULES.** Except for minimum fee vehicles as set out in 009.02, the fee shall be calculated by multiplying the base fee times the fraction which corresponds to the age category of the motor vehicle as shown in the following table:

Year	Fraction
First through fifth	1.00

Sixth through tenth	.70
Eleventh and over	.35

**009.01** The base fee shall be:

**009.01A** Passenger cars, trucks, utility motor vehicles, and vans -- Up to and including seven (7) tons, with a manufacturer's suggested retail price of \$20,000 through \$39,999 -- \$20.

**009.01B** Passenger cars, trucks, utility motor vehicles, and vans -- Up to and including seven (7) tons, with a manufacturer's suggested retail price when new of \$40,000 or more -- \$30.

**009.01C** Motorcycles -- \$10.

**009.01D** Recreational motor vehicles -- Cabin trailers and self-propelled mobile homes -- \$10;

**009.01E** Trucks and buses. All trucks over seven (7) tons and combinations of trucks or truck-tractors, except those trucks, truck-trailers, trailers, or semitrailers registered under Neb. Rev. Stat. Section 60-305.09 -- \$30.

**009.01F** Trailers other than semitrailers -- \$10.

**009.01G** Semitrailers -- \$30.

**009.02** **Minimum Fee Vehicles.** The following motor vehicles shall have a five dollar (\$5) fee:

**009.02A** **Motor Vehicles up to and Including Seven (7) Tons with a Manufacturer's Suggested Retail Price of less than \$20,000.** The fee for passenger cars, trucks, utility motor vehicles, and vans, up to and including seven (7) tons with a manufacturer's retail price of less than \$20,000, shall be five dollars (\$5).

**009.02B** **Motor Vehicles That Are Fourteen (14) Years Old or Older.** The fee for fourteen (14) years old or older passenger cars, trucks, utility motor vehicles, and vans, up to and including seven (7) tons, shall be five dollars (\$5).

**009.02C** The fee for assembled passenger cars, trucks, utility motor vehicles and vans is five dollars (\$5).

**009.03 Current Model Year Motor Vehicles.** Current model year motor vehicles are designated as first-year motor vehicles for purposes of the schedules.

**009.04 Newer than Current Model Year.** When a motor vehicle is registered which is newer than the current model year by the manufacturer's designation, the motor vehicle is subject to the initial motor vehicle fee for six registration periods.

**010 REFUND OF FEE AND TAX.**

**010.01 Situations in Which a Refund May Be Appropriate:**

**010.01A** Upon the transfer of title ownership of any motor vehicle; or

**010.01B** Upon a change in the tax situs of a motor vehicle to a location outside of this state; or

**010.01C** Upon a trade-in or surrender of a motor vehicle under a lease; or

**010.01D** Whenever a type or class of motor vehicle previously taxed and registered is subsequently declared by legislative act or court decision to be illegal or ineligible to be operated on the public roads and no longer subject to registration fees and motor vehicle fees and taxes.

**010.02 Who May Receive a Refund:**

**010.02A** The transferor, in the case of a transfer; or

**010.02B** The owner, in the case of a change in the tax situs; or

**010.02C** The lessee, in the case of a trade-in or surrender under a lease; or

**010.02D** The last registered owner, in the case of a legislative act or court decision.

**010.03 Refund.** The fee and tax shall be credited or refunded for the number of unexpired months remaining in the registration period from the date of transfer, date of registration in another state, date of trade-in or surrender under a lease, effective date of the legislative act, or date the court decision is rendered.

**010.03A Exception to Refund -- Same Calendar Month.** When the motor vehicle is transferred, the situs is changed, the motor vehicle is traded in or surrendered under a lease, a legislative act is enacted, or a court decision is rendered within the same calendar

month in which the motor vehicle is acquired, no credit or refund of the fee and tax shall be allowed for that month.

**010.03B Refunds for Nonresidents.** A nonresident may, upon surrender of the registration certificate and license plates which were assigned to him or her, receive from the county treasurer or designated county official a refund of the tax and fee as follows:

**010.03B1** If the application is within ninety (90) days of the original registration date: 50%.

**010.03B2** If the application is made in the fourth month: 41.67%.

**010.03B3** If the application is made in the fifth month: 33.34%.

**010.03B4** If the application is made in the sixth month: 25.01%.

**010.03B5** If the application is made in the seventh month: 16.68%.

**010.03B6** If the application is made in the eighth month: 8.35%.

**010.03B7** No refund shall be made on any license surrendered after the beginning of the ninth month of the registration period for which the vehicle was registered.

**010.04 Two Dollar (\$2) Minimum.** No tax refund of less than two dollars (\$2) shall be paid.

**010.05 Refund Procedures.**

**010.05A Credited Toward Owed Fees and Taxes.**

**010.05A1** If the transferor or lessee acquires another motor vehicle at the time of the transfer, trade-in, or surrender, the transferor or lessee shall have the credit provided for in this section applied toward payment of the motor vehicle fees and taxes then owing.

**010.05A2 Direct Refund.** Otherwise the transferor or lessee shall file a claim for refund with the county official upon a form prescribed by the Auditor of Public Accounts.

**010.05B Period for Refund Claim.** The transferor, owner, lessee, or last registered owner shall make a claim for credit or refund of the fee and tax for the unexpired months in the registration period within sixty (60) days from the date of transfer, date of



registration in another state, date of trade-in or surrender, effective date of the legislative act, or date the court decision is rendered or will forfeit his or her right to the refund.

**010.05C** **County Official Makes Refund.** The county official shall refund the motor vehicle fee from motor vehicle fees which have not been transferred to the State Treasurer. The county treasurer shall refund the tax from undistributed motor vehicle taxes.